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**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Annual Financial Statements  
December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 07 2000

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
JENNINGS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)  
112 W. Plaquemine Street, Suite B  
P O Box 1347, Jennings, LA 70546  
Phone (318) 824-7773

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Grand Marais Gravity Drainage District  
Jefferson Davis Parish, Louisiana

I compiled the accompanying general purpose financial statements of the Grand Marais Gravity Drainage District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1999, and the accompanying supplementary information listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management of the Grand Marais Gravity Drainage District. I have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 1, 2000 on the results of my agreed-upon procedures.

  
Certified Public Accountant

Jennings, Louisiana  
May 1, 2000

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS  
Balance Sheet as of December 31,1999**

	Governmental Fund Type		Account Group	Total
	General Fund	Debt Service Fund	General Long-term Obligations	(Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 223,401	\$ 8,730	\$ -	\$ 232,131
Accounts receivable-ad valorem taxes	49,790	-	-	49,790
<b>Other debits:</b>				
Amount available for retirement of general long term obligations	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 273,191</b>	<b>\$ 8,730</b>	<b>\$ -</b>	<b>\$ 281,921</b>
 <b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Bonds payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
 <b>Equity and Other Credits:</b>				
<b>Fund balances:</b>				
Unreserved-designated	-	8,730	-	8,730
Unreserved-undesignated	273,191	-	-	273,191
Total Fund Equity and Other Credits	273,191	8,730	-	281,921
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 273,191</b>	<b>\$ 8,730</b>	<b>\$ -</b>	<b>\$ 281,921</b>

See accompanying notes and accountant's report.

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Governmental Fund Types  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 1999**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Memorandum Only)</u>
<b>REVENUES</b>			
Ad valorem taxes, including interest	\$ 58,471	\$ 37	\$ 58,508
Interest earnings	10,232	477	10,709
Other revenues	-	-	-
<b>Total Revenues</b>	<u>68,703</u>	<u>514</u>	<u>69,217</u>
<b>EXPENDITURES</b>			
Board per diem payments	2,697	-	2,697
Professional services	2,000	-	2,000
Office supplies	-	-	-
Operating services-contractors	41,804	-	41,804
Other expenditures	125	-	125
Deductions from ad valorem taxes	1,814	-	1,814
Debt service	-	57,263	57,263
<b>Total Expenditures</b>	<u>48,440</u>	<u>57,263</u>	<u>105,703</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	20,263	(56,749)	(36,486)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>252,928</u>	<u>65,479</u>	<u>318,407</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 273,191</u>	<u>\$ 8,730</u>	<u>\$ 281,921</u>

See accompanying notes and accountant's report.

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Governmental Fund - General Fund  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes, including interest	\$ 60,000	\$ 58,471	\$ (1,529)
Interest earnings		10,232	10,232
Other revenues		-	-
<b>Total Revenues</b>	60,000	68,703	8,703
<b>EXPENDITURES</b>			
Board per diem payments	3,180	2,697	483
Professional services	2,200	2,000	200
Office supplies	30	-	30
Operating services-contractors	54,500	41,804	12,696
Other expenditures	900	125	775
Deductions from ad valorem taxes		1,814	(1,814)
<b>Total Expenditures</b>	60,810	48,440	12,370
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(810)	20,263	21,073
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	252,928	252,928	-
<b>FUND BALANCE AT END OF YEAR</b>	\$ 252,118	\$ 273,191	\$ 21,073

See accompanying notes and accountant's report.



**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**INTRODUCTION**

The Grand Marais Gravity Drainage District (District) was created by the Jefferson Davis Parish Police Jury pursuant to LSA-RS 38:1751 to 1904. The District primarily has the power and authority, within its boundaries, to plan, construct, maintain and operate such works of improvement as land treatment of watershed protection, flood prevention works, irrigation improvements, recreation, municipal and industrial water storage, and fish and wildlife developments.

Under the provisions of LSA-RS 38:1758, the District shall be governed and controlled by five commissioners who shall be the governing authority of the District. These commissioners or their spouses must own at least five hundred dollars in real estate in the district, or they must be the representative of some corporation owning at least five hundred dollars in real estate in the district. Each commissioner shall serve a term of four years. In the absence of any petition or recommendation, the police jury may appoint commissioners at their discretion.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

Because the police jury appoints members of the board and has the ability to significantly influence operations, the District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information of the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. *General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.*
2. *Debt Service Fund--accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.*

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the general fund. The governmental funds use the following practices in recording revenues and expenditures:



**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**Revenues**

Ad valorem taxes are recognized as revenue in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Any collections of a valorem taxes prior to the period the levy was intended to finance are recorded as deferred revenues. Interest earnings on time deposits with financial institutions are recorded when the time deposits have matured and the interest is available to the District. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

The District prepares the proposed annual operating budget usually in November or December of each year. The operating budget includes proposed expenditures and the means of financing them. All budget appropriations lapse at year end.

The District is not required to adopt a budget pursuant to LSA-R.S. 39:1302. However, the District did adopt a budget and it is presented in the accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual.

**F. ENCUMBRANCES**

The District does not utilize encumbrance accounting.

**G. CASH AND CASH EQUIVALENT**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**H. FIXED ASSETS**

The District has no fixed assets.

**I. PENSION PLAN**

The District has no full-time employees that qualify for participation in any of the public employee retirement systems.

**J. LONG-TERM OBLIGATIONS**

Long term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**2. LEVIED TAXES**

The District's authorized and levied tax millage is 7.89 mills for general maintenance for 1999. Any difference is the result of the reassessment of taxable property required by Article 7, Section 18 of Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish (amounts expressed in thousands):

Taxpayer	Type of Business	Assessed Valuations 1999	% of Total Assessed Valuations
Colonial Pipeline	Pipeline	\$ 3,913	4.27%
Entergy Gulf States, Inc.	Utilities	3,801	4.15%
Tennessee Gas Pipeline Company	Pipeline	3,528	3.85%
Florida Gas Transmission	Pipeline	3,301	3.61%
Centurytel of Evangeline Inc.	Communication	2,559	2.79%
Concha Chemical Pipeline Co.	Pipeline	2,307	2.52%
Bellsouth Telecommunications	Communication	1,897	2.07%
Texas Gas Transmission	Pipeline	1,472	1.61%
Jeff Davis Bank & Trust	Banking	1,644	1.80%
Jefferson Davis Electric	Utilities	1,153	1.26%
Total		<u>\$ 25,575</u>	<u>27.93%</u>

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1999, the District had cash and cash equivalents (book balances) totaling \$ 232,131 as follows:

Interest-bearing demand deposits	\$ 17,713
Time deposits	<u>214,418</u>
Total	<u>\$ 232,131</u>

At December 31, 1999, the District had \$ 223,401 in deposits (collected bank balances). These deposits are secured from risk by \$ 100,000 of federal deposit insurance and \$123,401 of pledged securities held by the custodial bank in the name of the fiscal bank.

**4. LITIGATION AND CLAIMS**

The District is not presently involved in any litigations as plaintiff or defendant.

**5. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	<u>Bonds Payable</u>
Long-term obligations payable at January 1, 1999	\$ 55,000
Additions	-0-
Deductions	<u>(55,000)</u>
Long-term obligations payable at December 31, 1999	<u>\$ -0-</u>

The bonds payable were issued in 1986 in the amount of \$ 450,000 for the purpose of contracting drainage work in and for the drainage district. The bonds are funded by a property tax on all taxable property within the drainage district. The bonds bear interest rates ranging from 8.00% to 12.00%, with semiannual payment of interest and annual payments of principal.

**6. YEAR 2000 ISSUE**

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999**

The Grand Marais Gravity Drainage District does not utilize a computer system or other electronic equipment that may be affected by the Year 2000 issue.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the parties whom the Grand Marais Gravity Drainage District does business with will be Year 2000 ready.

## **ADDITIONAL REPORTS**



# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

112 W. Plaquemine Street

P O Box 1347

Jennings, LA 70546

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Grand Marais Gravity Drainage District  
Jefferson Davis Parish, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which agreed to by the management of the Grand Marais Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Grand Marais Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$ 100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public law).

There were no expenditures for materials and supplies which exceeded \$ 15,000. There were no expenditures for public works exceeding \$ 100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

Trace the adoption of the original budget to the minutes of a meeting held on December 15, 1998 which indicated that the budget had been adopted by the commissioners of the Grand Marias Gravity Drainage District by a unanimous vote.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more; or if actual expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures did not exceed budgeted amounts.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination:

- (a) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments examined were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities;

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners.

*Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:2 (the open meeting law).

Grand Marais Gravity Drainage District does not have an established office location. I could find no evidence that the agenda was posted or advertised. Management has asserted that such documents were properly posted.

*Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for these type of payments. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

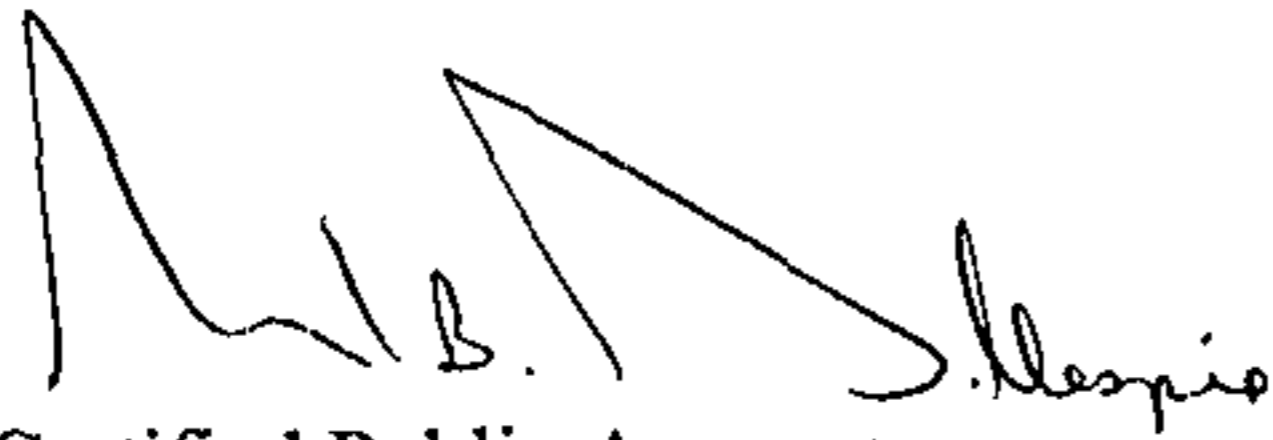
\* \* \* \* \*

The prior year report, dated May 26, 1999 did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have been reported to you.

This report is intended solely for the use of management of Grand Marais Gravity Drainage District and the Legislative Auditor, State of Louisiana, and should not be used by those

who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "M. B. Desjardis". The signature is stylized with a large initial "M" and a long, sweeping underline.

Certified Public Accountant

Jennings, Louisiana

May 1, 2000



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

January 5, 2000

To:

Mike B. Gillespie, CPA, APAC  
PO Box 1347  
Jennings, LA 70546

In connection with your compilation of our financial statements as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of  
2-15-00 (Date)

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [  ]



We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [  ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No [  ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No [  ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

By: Grand Marais Gravity Drainage District

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

Melvin P. Stan  
Treasurer 2-15-00 Date

C. J. Rangelman  
President 2-15-00 Date

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 1999**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/ Partial Corrective Action Taken	Additional Explanation
<b>SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>					
N/A	N/A	N/A	N/A	N/A	N/A
<b>SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>					
N/A	N/A	N/A	N/A	N/A	N/A
<b>SECTION III – MANAGEMENT LETTER</b>					
N/A	N/A	N/A	N/A	N/A	N/A

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS  
For the Year Ended December 31, 1999**

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
<b>SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>				
N/A	N/A	N/A	N/A	N/A
<b>SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>				
N/A	N/A	N/A	N/A	N/A
<b>SECTION III – MANAGEMENT LETTER</b>				
N/A	N/A	N/A	N/A	N/A

## **SUPPLEMENTARY INFORMATION**

**GRAND MARAIS GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS  
For the Year Ended December 31, 1999**

Cecil Compton	\$ 450
C.L. Daugereaux	599
Melvin Leblanc	599
Russell Fontenot	450
Vincent Berken	<u>599</u>
<b>Total</b>	<b>\$ <u>2,697</u></b>

See accountant's report.